

Disabled Access Credit Expansion Act of 2021

Introduced by Senator Tammy Duckworth (D-IL)

The **Disabled Access Credit Expansion Act of 2021** would help small businesses provide access and accommodations to people with disabilities.

SECTION-BY-SECTION SUMMARY

Section 1 – SHORT TITLE

• Section 1 provides that this Act may be cited as the "Disabled Access Credit Expansion Act of 2021".

Section 2 – EXPANSION OF CREDIT FOR EXPENDITURES TO PROVIDE ACCESS TO DISABLE INDIVIDUALS.

- Doubles the available non-refundable tax credit available for a small business eligible for the Disabled Access Credit from 50 percent of \$10,250 to 50 percent of \$20,500, and adjusts for inflation.
- Removes the \$250 minimum eligible expenditure requirement and extends the credit availability to businesses with gross receipts of \$2,500,000, up from \$1,000,000.

Section 3 – ALTERNATIVE MEANS OF DISPUTE RESOLUTION INVOLVING DISABILITY RIGHTS

- Codifies the ADA Mediation Program at the United States Department of Justice. This
 program shall facilitate voluntary mediation to resolve disputes arising under the
 Americans with Disabilities Act.
- Authorizes \$1,000,000 for the ADA Mediation Program for Fiscal Year 2022.
- Requires a biannual report to Congress on the effectiveness of the ADA Mediation Program.

Section 4 – ADA INFORMATION LINE DATA COLLECTION REPORT

• Requires the Attorney General to report on the ADA Information Line.

For questions about the Disabled Access Credit Expansion Act of 2021, contact Stephanie DeLuca at stephanie_deluca@duckworth.senate.gov or Alisa Winchester at alisa_winchester@duckworth.senate.gov.